

of this title” and “daily rates and amounts” for “average daily rates”.

1983—Subsec. (a)(3). Pub. L. 98-151, §118(a)(5)(A), in first sentence substituted “60 days” for “30 days”.

Pub. L. 98-151, §118(a)(5)(B), substituted provisions authorizing extension for an additional 60 days if agency head or designee determines existence of compelling reasons for continued occupancy, for provisions authorizing extension for an additional 30 days if the employee moves to or from Alaska, Hawaii, the territories or possessions, etc., and struck out provisions relating to additional limitations on daily rates for reimbursement for subsistence expenses.

Subsec. (a)(4). Pub. L. 98-151, §118(a)(6), redesignated existing provisions as subpar. (A) and added subpar. (B).

1979—Subsec. (a)(3), (4). Pub. L. 96-70 substituted in pars. (3) and (4) “areas and installations in the Republic of Panama made available to the United States pursuant to the Panama Canal Treaty of 1977 and related agreements (as described in section 3(a) of the Panama Canal Act of 1979)” for “Canal Zone” wherever appearing.

#### EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-85 effective Jan. 1, 1999, see section 3550(c)(3) of Pub. L. 105-85, set out as a note under section 5724 of this title.

#### EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-201 effective 180 days after Sept. 23, 1996, see section 1725(a) of Pub. L. 104-201, set out as a note under section 5722 of this title.

#### EFFECTIVE DATE OF 1987 AMENDMENT

Section 101(m) [title VI, §628(a)(2)] of Pub. L. 100-202 provided that: “The amendments made by paragraph (2) [probably means par. (1) which amended this section] shall be applicable with respect to any employee transferred to or from a post of duty on or after 60 days after the date of enactment of this section [Dec. 22, 1987].”

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-234 effective (1) on effective date of regulations to be promulgated not later than 150 days after Jan. 2, 1986, or (2) 180 days after Jan. 2, 1986, whichever occurs first, see section 301(a) of Pub. L. 99-234, set out as a note under section 5701 of this title.

#### EFFECTIVE DATE OF 1983 AMENDMENT; PROMULGATION OF REGULATIONS

Amendment by Pub. L. 98-151 and promulgation of regulations for amendments by Pub. L. 98-151 effective Nov. 14, 1983, see section 118(c) of Pub. L. 98-151, set out as a note under section 5724 of this title.

#### EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-70 effective Oct. 1, 1979, see section 3304 of Pub. L. 96-70, set out as an Effective Date note under section 3601 of Title 22, Foreign Relations and Intercourse.

#### EXTENSION OF PAYMENT OF RELOCATION EXPENSES TO PUERTO RICO, NORTHERN MARIANA ISLANDS, AND TERRITORIES AND POSSESSIONS OF THE UNITED STATES

Pub. L. 105-277, div. A, §101(b) [title I, §125], Oct. 21, 1998, 112 Stat. 2681-50, 2681-74, provided that: “Effective with the enactment of this Act [Oct. 21, 1998], and in any fiscal year hereafter, the Attorney General and the Secretary of the Treasury may, for their respective agencies, extend the payment of relocation expenses listed in section 5724a(b)(1) of Title 5 of the United States Code to include the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the territories and possessions of the United States.”

#### FUNDING OF AMENDMENTS BY PUB. L. 98-151

Amendments by Pub. L. 98-151 to be carried out by agencies by use of funds appropriated or otherwise

available for administrative expenses of such agencies, and do not authorize appropriation of funds in amounts exceeding sums already authorized to be appropriated for such agencies, see section 118(b) of Pub. L. 98-151, set out as a note under section 5724 of this title.

#### §5724b. Taxes on reimbursements for travel, transportation, and relocation expenses of employees transferred

(a) Under regulations prescribed under section 5738 of this title and to the extent considered necessary and appropriate, as provided therein, appropriations or other funds available to an agency for administrative expenses are available for the reimbursement of substantially all of the Federal, State, and local income taxes incurred by an employee, or by an employee and such employee's spouse (if filing jointly), for any moving or storage expenses furnished in kind, or for which reimbursement or an allowance is provided (but only to the extent of the expenses paid or incurred). Reimbursements under this subsection shall also include an amount equal to all income taxes for which the employee and spouse, as the case may be,<sup>1</sup> would be liable due to the reimbursement for the taxes referred to in the first sentence of this subsection.

(b) For the purposes of this section, “moving or storage expenses” means travel and transportation expenses (including storage of household goods and personal effects under section 5724 of this title) and other relocation expenses under sections 5724a and 5724c of this title.

(Added Pub. L. 98-151, §118(a)(7)(A)(i), Nov. 14, 1983, 97 Stat. 978; amended Pub. L. 98-473, title I, §120(b), Oct. 12, 1984, 98 Stat. 1969; Pub. L. 104-201, div. A, title XVII, §1723(b)(1), Sept. 23, 1996, 110 Stat. 2759.)

#### CODIFICATION

Prior to amendment by Pub. L. 98-473, the words “as the case may be” were preceded by “the employee, or the employee and spouse,”.

#### AMENDMENTS

1996—Subsec. (a). Pub. L. 104-201 substituted “Under regulations prescribed under section 5738 of this title” for “Under such regulations as the President may prescribe”.

1984—Pub. L. 98-473 amended section generally, substituting “reimbursement of substantially all of the Federal, State, and local income taxes” for “reimbursement of all or part of the Federal, State, and city income taxes” and “for which the employee and spouse, as the case may be” for “for which the employee, or the employee and spouse, as the case may be” in subsec. (a) and “5724c” for “5726(c)” in subsec. (b).

#### EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-201 effective 180 days after Sept. 23, 1996, see section 1725(a) of Pub. L. 104-201, set out as a note under section 5722 of this title.

#### EFFECTIVE DATE; PROMULGATION OF REGULATIONS

Enactment by Pub. L. 98-151 and promulgation of regulations for amendments by Pub. L. 98-151 effective Nov. 14, 1983, see section 118(c) of Pub. L. 98-151, set out as an Effective Date of 1983 Amendment; Promulgation of Regulations note under section 5724 of this title.

#### FUNDING OF AMENDMENTS BY PUB. L. 98-151

Amendments by Pub. L. 98-151 to be carried out by agencies by use of funds appropriated or otherwise

<sup>1</sup> See Codification note below.

available for administrative expenses of such agencies, and do not authorize appropriation of funds in amounts exceeding sums already authorized to be appropriated for such agencies, see section 118(b) of Pub. L. 98-151, set out as a note under section 5724 of this title.

#### § 5724c. Relocation services

Under regulations prescribed under section 5738 of this title, each agency may enter into contracts to provide relocation services to agencies and employees for the purpose of carrying out this subchapter. An agency may pay a fee for such services. Such services include arranging for the purchase of a transferred employee's residence.

(Added Pub. L. 98-151, §118(a)(7)(A)(i), Nov. 14, 1983, 97 Stat. 978; amended Pub. L. 98-473, title I, §120(b), Oct. 12, 1984, 98 Stat. 1969; Pub. L. 104-201, div. A, title XVII, §1713(b), Sept. 23, 1996, 110 Stat. 2754.)

#### AMENDMENTS

1996—Pub. L. 104-201 amended section generally. Prior to amendment, section read as follows: “Under such regulations as the President may prescribe, each agency is authorized to enter into contracts to provide relocation services to agencies and employees for the purpose of carrying out the provisions of this subchapter. Such services include but need not be limited to arranging for the purchase of a transferred employee's residence.”

1984—Pub. L. 98-473 amended section generally, adding authority of the President to prescribe regulations.

#### EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-201 effective 180 days after Sept. 23, 1996, see section 1725(a) of Pub. L. 104-201, set out as a note under section 5722 of this title.

#### EFFECTIVE DATE; PROMULGATION OF REGULATIONS

Enactment by Pub. L. 98-151 and promulgation of regulations for amendments by Pub. L. 98-151 effective Nov. 14, 1983, see section 118(c) of Pub. L. 98-151, set out as an Effective Date of 1983 Amendment; Promulgation of Regulations note under section 5724 of this title.

#### FUNDING OF AMENDMENTS BY PUB. L. 98-151

Amendments by Pub. L. 98-151 to be carried out by agencies by use of funds appropriated or otherwise available for administrative expenses of such agencies, and do not authorize appropriation of funds in amounts exceeding sums already authorized to be appropriated for such agencies, see section 118(b) of Pub. L. 98-151, set out as a note under section 5724 of this title.

#### § 5725. Transportation expenses; employees assigned to danger areas

(a) When an employee of the Government is on duty, or is transferred or assigned to duty, at a place designated by the head of the agency concerned as inside a zone—

- (1) from which his immediate family should be evacuated; or
- (2) to which they are not permitted to accompany him;

because of military or other reasons which create imminent danger to life or property, or adverse living conditions which seriously affect the health, safety, or accommodations of the immediate family, Government funds may be used to transport his immediate family and household goods and personal effects, under regulations prescribed by the head of the agency, to

a location designated by the employee. When circumstances prevent the employee from designating a location, or it is administratively impracticable to determine his intent, the immediate family may designate the location. When the designated location is inside a zone to which movement of families is prohibited under this subsection, the employee or his immediate family may designate an alternate location.

(b) When the employee is assigned to a duty station from which his immediate family is not excluded by the restrictions in subsection (a) of this section, Government funds may be used to transport his immediate family and household goods and personal effects from the designated or alternate location to the duty station.

(Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 503; Pub. L. 105-264, §6(6), Oct. 19, 1998, 112 Stat. 2356.)

#### HISTORICAL AND REVISION NOTES

Derivation	U.S. Code	Revised Statutes and Statutes at Large
.....	5 U.S.C. 73b-1(d).	Sept. 23, 1960, ch. 1010, §1(c), 64 Stat. 985.

The word “employee” is substituted for “civilian officers and employees” in view of the definition of “employee” in sections 5721 and 2105.

Standard changes are made to conform with the definitions applicable and the style of this title as outlined in the preface to the report.

#### AMENDMENTS

1998—Subsec. (a). Pub. L. 105-264 substituted “Government” for “United States” in introductory provisions.

#### § 5726. Storage expenses; household goods and personal effects

(a) For the purpose of subsection (b) of this section, “household goods and personal effects” means such personal property of an employee and his dependents as authorized under regulations prescribed under section 5738 of this title to be transported or stored, including, in emergencies, motor vehicles authorized to be shipped at Government expense.

(b) Under regulations prescribed under section 5738 of this title, an employee, including a new appointee and a student trainee to the extent authorized by sections 5722 and 5723 of this title, assigned to a permanent duty station outside the continental United States may be allowed storage expenses and related transportation and other expenses for his household goods and personal effects when—

- (1) the duty station is one to which he cannot take or at which he is unable to use his household goods and personal effects; or
- (2) the head of the agency concerned authorizes storage of the household goods and personal effects in the public interest or for reasons of economy.

The weight of the household goods and personal effects stored under this subsection, together with the weight of property transported under section 5724(a), may not exceed 18,000 pounds net weight, excluding a motor vehicle described by subsection (a) of this section.

(c) Under regulations prescribed under section 5738 of this title, when an employee, including a new appointee and a student trainee to the ex-